

JOURNAL

PAGE 2

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
19-- June	Brought Forward		✓	14 182 00	21 750 00	73 000 00	25 300 00	10 432 00
22	Supplies	M3		8 000				
	Long Supplies				8 000			
22	✓	T22	✓			7 000 00	7 000 00	
23	Advertising Expense	C10		13 000				13 000
23	✓	T23	✓			6 500 00	6 500 00	
24	Utilities Expense	C11		6 000				6 000
24	✓	T24	✓			6 000 00	6 000 00	
25	✓	T25	✓			5 500 00	5 500 00	
26	Supplies	C12		7 000				7 000
26	✓	T26	✓			6 000 00	6 000 00	
29	✓	T29	✓			7 500 00	7 500 00	
30	Rachel Frank, Drawing	C13		37 500				37 500
30	✓	T30	✓			8 000 00	8 000 00	
30	Totals			148 970 00	218 300 00	119 500 00	299 500 00	110 670 00

[2] Prove page 1 of the journal:

Column	Debit	Credit
Column Totals		Column Totals
General	\$14,182.00	\$21,750.00
Sales		7,300.00
Cash	25,300.00	10,432.00
Totals	\$39,482.00	\$39,482.00

[4] Prove page 2 of the journal:

Column	Debit	Credit
Column Totals		Column Totals
General	\$14,897.00	\$21,830.00
Sales		11,950.00
Cash	29,950.00	11,067.00
Totals	\$44,847.00	\$44,847.00

[5] Prove cash:

Cash on hand at the beginning of the month	\$ 0.00
Plus total cash received during the month	29,950.00
Equals Total	29,950.00
Less total cash paid during the month	11,067.00
Equals cash balance at the end of the month	18,883.00
Checkbook balance on the next unused check stub ..	\$18,883.00